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12 IN THE UNITED STATES DISTRICT COURT FOR THE
13 NORTHERN DISTRICT OF CALIFORNIA
14 SAN FRANCISCO DIVISION

15 UNITED STATES OF AMERICA,)
16 Petitioner,) No. C 05-3791 PJH
17 v.) (Related case: C 05-3792 PJH)
18 MAX D. GRAY,)
19 Respondent.) STIPULATION AND ORDER
20) FOR ENFORCEMENT OF
21 Petitioner United States of America, on behalf of the Internal Revenue Service, and respondent
22 Max D. Gray, HEREBY STIPULATE AND AGREE:

23 1. This stipulation is submitted at the request of the Court following the parties' submission
24 of their July 16, 2007 Joint Status Report ("July 16 Joint Status Report") pursuant to the Order
25 Reopening Case and Enforcing IRS Summons; Requiring Status Statement in Related Case entered
26 June 26, 2007 ("June 26 Order") in United States v. John C. Cohan, Case No. 05-03792-PJH and this

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28 STIP. AND ORDER FOR ENFORCEMENT
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1 related case. These cases were commenced by the United States under I.R.C. §§ 7402 and 7604 to
2 enforce IRS summonses issued to John C. Cohan, the taxpayer, and Max D. Gray, his attorney. Cohan
3 raised the attorney-client privilege as a defense to enforcement in his case, and Gray relied on the same
4 defense in his.

5 2. As noted in their July 16 Joint Status Report, this case was stayed pending the resolution
6 of Cohan. The June 26 Order determined that Mr. Cohan waived the attorney-client privilege in litigation
7 with the IRS in the United States Tax Court and enforced the summonses against him. Accordingly, the
8 summonses against Mr. Gray may be enforced as well.

9 3. Mr. Gray represents that he currently does not have possession, custody or control of any
10 documents responsive to the summonses that have not already been produced to counsel for Mr. Cohan.

11 4. Mr. Gray may, however, have testimony responsive to the summonses. Accordingly, upon
12 reasonable notice in writing by the Internal Revenue Service, sent to Mr. Gray at his last-known home or
13 business address (with a copy of the notice to counsel for Mr. Cohan), Mr. Gray shall appear before a
14 duly authorized delegate of the Secretary of the Treasury, at the time and place (within this judicial
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district or at some other mutually agreeable location) set forth in said notice, to provide such testimony, under oath, as may be relevant or material to the examination(s) described in said summonses and to the materials and information produced in response to the summonses.

DATED this 30th day of July, 2007.

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DATED this 30th day of July, 2007.

GAGEN, McCOY, McMAHON & ARMSTRONG

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PURSUANT TO THE ABOVE STIPULATION, IT IS SO ORDERED, and this case may be closed.

DATED this 1st day of August, 2007.

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